M A N A G E M E N T   L E T T E R

DATE: June 12, 2007

TO: Metropolitan King County Councilmembers

FROM: Cheryle A. Broom, County Auditor

SUBJECT: Follow-up on Sheriff's Office Performance Audits: 2002 - 2005

This management letter summarizes our follow-up on three recent audits conducted of the King County Sheriff's Office: the 2002 performance audit of the Communications Center, and the 2004 and 2005 performance audits of patrol operations, overtime management, strategic planning, the contract cost recovery model, and management of federal grants.

Background

Between 2002 and 2005 the auditor's office was asked by the Metropolitan King County Council to conduct three performance audits of various operations within the King County Sheriff's Office (KCSO). The first audit evaluated the performance and management of the Communications Center, the organization that answers 911 calls and dispatches (sends) sheriff's deputies in response to those calls. The second audit reviewed the KCSO's strategic planning efforts; evaluated the management and staffing of its largest function, patrol operations; and analyzed the cost effectiveness of patrol overtime use. The third audit evaluated the KCSO's Operational Master Plan, its contract cost recovery model, and the adequacy of its federal grants management practices. This follow-up audit provides an update on the issues identified in these reports and information on whether the audit recommendations have been implemented.

Conclusions

The KCSO concurred or partially concurred with the original reports' recommendations and has taken steps to implement most of them. While some have been implemented, others are works in progress and will take a couple of years to fully complete because they require a substantial undertaking and fundamental changes in business practices. One example is the effort to revamp the management and staffing of patrol operations within the context of national changes in policing philosophies and the uncertain impact and timing of annexations on the KCSO's workload and service area.

While progress is being made on this project and others, the KCSO has been challenged with identifying the best way to manage its staffing plans. Over the last five years we have observed many separate efforts to solve staffing problems, only to see them discontinued due to staff transfers and promotions or inadequate staff resources and expertise. The themes and questions have been the same across organizational divisions and physical locations: How do we know how many staff we need and what are the appropriate methods to calculate this? How can we ensure more consistency? How do we communicate our needs effectively so that staffing decreases or increases can be made in an informed manner?

Without contemporary, results-based staffing plans and the expertise to manage and update them, the KCSO cannot effectively monitor whether its personnel are cost-effectively allocated or ensure that the desired performance and operational goals are being achieved. The auditor's office believes that the KCSO would benefit from having a resource to manage the various staffing plans within the agency, and to help ensure the accuracy and consistency of staffing decisions. We are therefore recommending that the KCSO dedicate a permanent position that would be responsible for managing the agency's staffing plans. This position should be at a senior level, centralized under the Sheriff. It could be either commissioned or non-commissioned and should be staffed by someone with strong analytical skills and exposure to contemporary staffing methods and practices relevant to the KCSO's operations.

Communications Center

Previous Audit Findings and Recommendations

The 2002 audit of the Communications Center (Comm Center) was prompted by council concerns over the Comm Center's difficulty meeting its call-answering standards for 911 calls, and by Comm Center staff concerns over sharply increasing overtime and workload. While we found that the Comm Center's operations had been soundly designed initially, the performance difficulties were caused by a series of KCSO staffing and operational decisions in the 1990s, and management practices that were in need of updating:

- New functions and expanded responsibilities were added to the Comm Center without commensurate staffing increases.
- Adjustments to the staffing plan were not made as workload levels and call patterns changed.
- Due to budget constraints, KCSO management removed the Comm Center's authority to use "vapor positions," positions that offset high turnover by allowing staff to be hired and trained in anticipation of impending vacancies.
- Delays in hiring processes prevented management from keeping up with increasing turnover.

These caused declines in the number of staff available to answer 911 calls and impaired the Comm Center's ability to meet its workload and performance requirements.

The audit recommended that the Comm Center update its staffing plan to reflect changes in workload, increase the frequency of its hiring, enhance workload monitoring, obtain appropriate staffing and funding for the newly added functions, and reinstate use of the vapor positions.

Update on Recommendations

Most of the audit recommendations have either been implemented or are currently being acted upon. Since 2002, the KCSO has:

- Obtained two additional FTEs and funding from Metro Transit to fully support the Transit Police dispatch station.
- Increased recruitment efforts and hiring frequency, and improving coordination with the county's human resources division.
- Regained authority to use the "vapor positions." While these positions have not yet been used, it is anticipated that they will be used in the fall of 2007 depending on KCSO ability to absorb the cost.
- Engaged a consultant to perform a staffing study of operations and workload. This study, completed in 2006, calculated the staffing levels needed to meet 911 call-

answering standards and other workload needs. The KCSO plans to adjust its staffing plan in 2008.

Some recommendations were reviewed by the KCSO but were determined to be either unfeasible at the time or too costly, such as restarting a previously discontinued dispatcher support function and adding enough staff to fully compensate the Comm Center for the new workload added in the late 1990's.[1]   Also, recommendations to improve workload monitoring have not been implemented, in part due to technical software difficulties and delays in purchasing new dispatching software but also because of limited staff expertise in this area.

Performance Update

Following the 2002 audit, the KCSO added additional staff to the Comm Center, stepped up its recruiting efforts, and completed its move from the courthouse to the new Regional Communications and Emergency Coordination Center in Renton. Its ability to meet the call-answering standard[2] substantially improved, and in 2004 it met the standard throughout the entire year, which had not been accomplished since 1998. However, performance once again began to decline in 2005 as can be seen in the chart below.

**Comm Center Performance Compared to Standard
1997 – 2006**
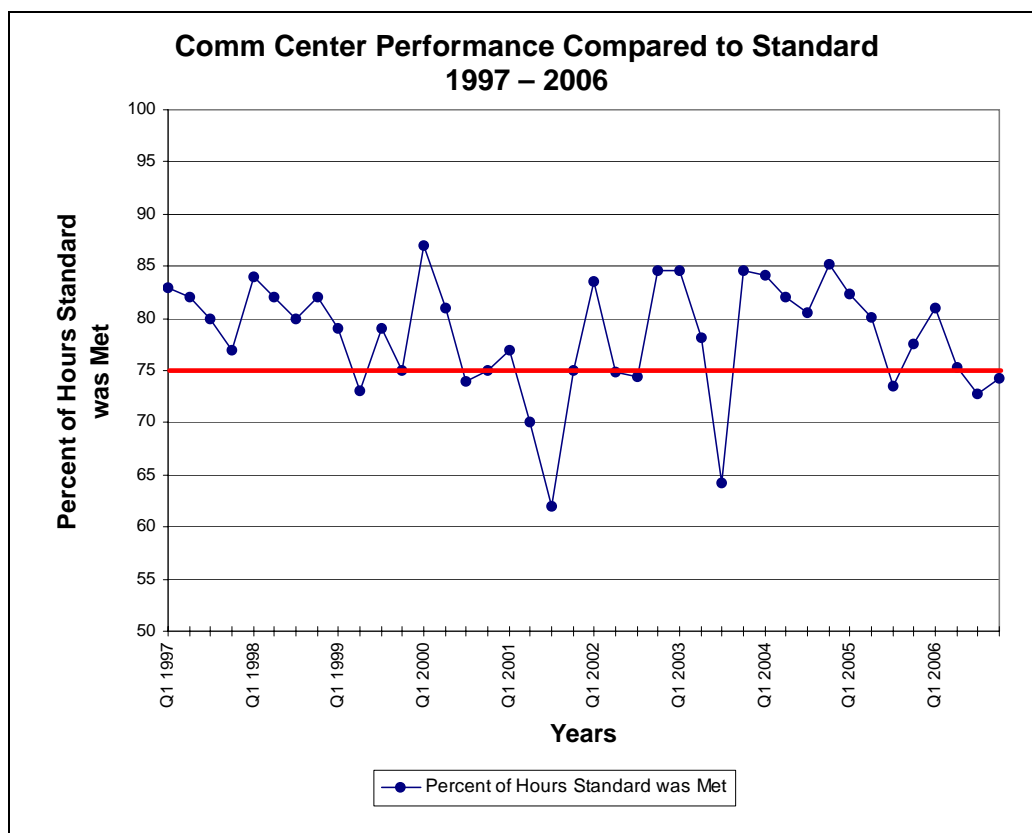
Our analysis indicates that this recent decline in performance corresponds to decreases in available staff. Between 2002 and 2005, vacancy rates were the lowest they had been in many

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[1] The following functions were added: A new dispatch station for the Metro Transit Police; 12-hour daily dispatching and weekend/holiday call answering for King County Animal Control, and answering calls and writing reports for certain non-emergent cases. Additional staffing was either not provided for these functions, or was inaccurately estimated and insufficient to cover the workload and staffing needs.

[2] The call-answering standard, established by the King County E-911 Office for all Public Safety Answering Points in King County, requires that 90 percent of all 911 calls be answered within 10 seconds or less, 75 percent of the time.

years; however, in 2005 the Comm Center experienced an increase in staff resignations which increased the number of vacant positions. To ensure adequate phone coverage, staff were required to work additional overtime. The chart below demonstrates how overtime use per person has changed as the number of available staff varied.
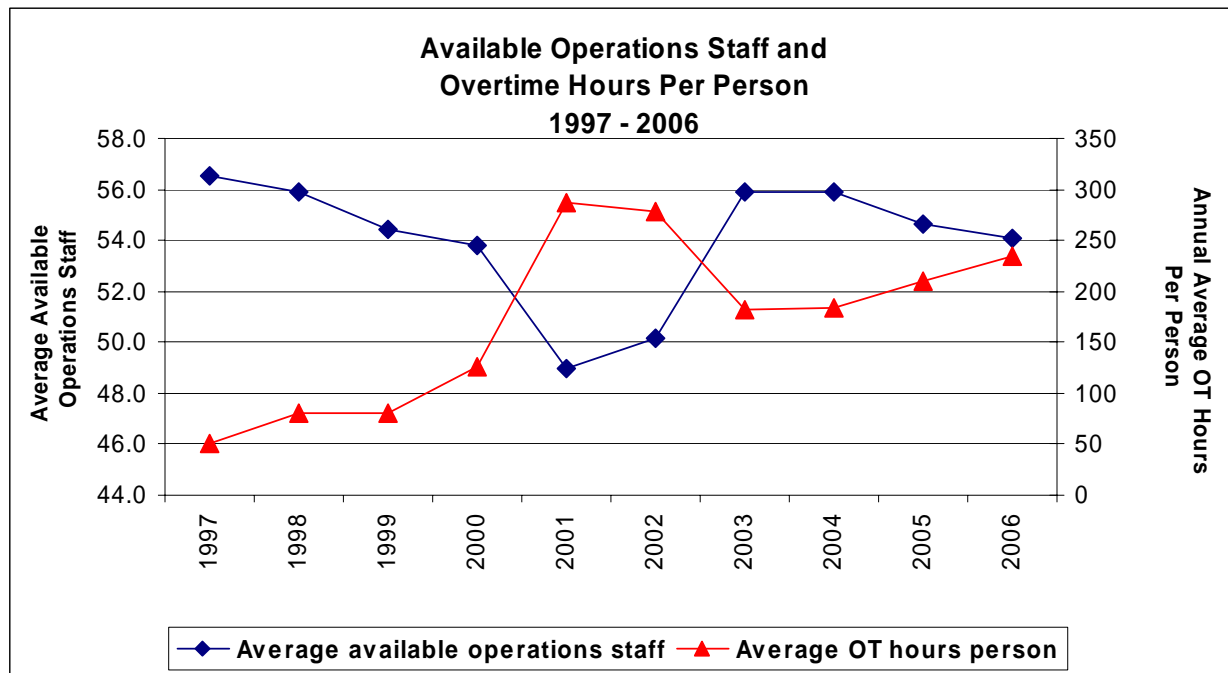
While vacancy rates and overtime use remain below the high levels of 2001-2002, they show an upward trend that is cause for concern.

Staffing Study Completed

In 2006 the KCSO contracted for a staffing study of the Comm Center that analyzed incoming 911 calls and other workload, and compared current staffing levels to those required to meet the call-answering standard.[3] The staffing needs for non-emergency calls and police dispatchers were also studied. The study concluded that an additional 37 FTEs are needed to ensure that the call-answering standard is consistently met and that other workload is adequately covered.[4] The methods the consultant used in their analysis for analyzing call center staffing appear sound.[5] However, we were unable to perform an in-depth review because the KCSO was not provided the supporting analysis for the study. The report does not clearly break down the recommendation for 37 additional staff by dispatchers and emergency and non-emergency call

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[3]King County Sheriff's Office Communication Center Staffing Analysis, Management Partners, May 2006.
[4] This is a combined total for 911 call receivers, non-emergency call receivers, and dispatchers. A breakdown of staffing needs by each of these functions was not provided in the report.
[5] Queuing analysis was used to determine the number of call receivers needed to answer incoming calls within the established call answering standards, as well as the number of secondary call receivers needed to write case reports on non-emergent 911 calls. This is the appropriate type of analysis to use for this purpose. However, the approach the consultants used to determine the staffing resources needed to cover the staffing plan could be strengthened. While the "relief factor" method is widely used, and was used by the auditor's office until relatively recently, its reliance on annual averages of employee absences for sick leave, and other types of unplanned leave, can lead to inaccurate estimates of staff resources needed to cover for these absences. An alternative approach, binomial staffing analysis, provides a more accurate estimate of unplanned employee leave amounts, and can be used to improve projections for future overtime use.

receivers. Management has requested the analysis from the consultant so that they can more fully understand and potentially apply the recommendations, a decision we strongly support.

The limited review we were able to perform without the supporting analysis indicates that the consultant's staffing estimate may be somewhat high, but further analysis is needed to determine if this is the case. The recommended increase in staffing may be high because it reflects the staffing levels needed to meet the call-answering standard during time periods when the number of 911 calls is at their highest, and also reflects the staffing needed to meet the standard 100 percent of the time,[6] rather than the 75 percent currently required by the standard. Staffing at these levels could mean overstaffing at other times when call volumes are lower.

Additionally, the consultant's recommendation includes adding staff to address issues other than improving 911 call-answering performance. For example, additional staff are recommended to provide a higher quality of service for *non-emergency* 911 calls, which are not subject to the 911 performance standard, as well as to cover for the high turnover and vacancies within the Comm Center. While management may wish to address these matters, they should be isolated from the issue of increasing 911 call-answering performance. While additional staffing is needed to improve performance, it may not necessarily be the only alternative for these other challenges.

On the other hand, the consultant's staffing recommendations may not be overstated for two reasons. First, the method used in the study to estimate staffing coverage (the "relief factor") can often result in underestimating staffing needs, especially for small groups of employees such as those in the Comm Center (see footnote 5). Secondly, as will be discussed in the next section, the county's call-answering standard for 911 calls will be increasing in 2008, which will require the Comm Center to substantially improve its performance or risk losing nearly $1 million in E-911 excise tax funds.

Call-Answering Standard Will Be Raised in 2008

The King County E-911 office, which coordinates funding and monitors performance for all of the Public Safety Answering Points (911 call centers) in the county, will be raising the call-answering standard in 2008. The new standard will require that 90 percent of 911 calls be answered within 10 seconds or less, *80 percent* of the time (the current standard is 75 percent). This change will make it even more difficult for the Comm Center to meet performance standards in the coming year.

Next Steps

In order to improve call-answering performance, scheduled staffing levels for 911 call receivers need to be increased during peak workload periods so that more people are available to answer 911 calls. Adding new FTEs and hiring into the vapor positions will help cover the existing schedule and reduce overtime. However, these new staff will not help improve performance unless they are used to fill new scheduled positions in the staffing plan.

The Comm Center received authority to hire three additional call receivers in 2007 and plans to request enough additional FTEs in 2008 so that one additional call receiver position can be added to the schedule during high call volume periods. While this additional position should help improve performance, it is unknown if it will be enough to meet the existing performance

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[6] The queuing analysis does not actually guarantee that all calls will be answered within the standard 100 percent of the time, only that there is a high likelihood that they will be.

standard, or the new one beginning in 2008. The consultant's staffing study did not provide the level of detail needed to answer this question. To determine the specific staffing needs for 911 call receivers during high call volume periods, the KCSO should obtain the supporting analysis from the consultant and update the staffing estimates using the new performance standard.

We strongly encourage the KCSO to obtain the supporting analysis for the staffing study from their consultant. The consultant's work provides valuable information on workload patterns and staffing needs that are critical to management's ability to use the analysis and apply its recommendations. If any of the staffing recommendations are adopted, the consultant's analysis will provide important supporting information and a documented record of how staffing needs were determined. Additionally, the ultimate value of the consultant's analysis will be limited to the current "snapshot" of staffing needs if it cannot be easily updated to respond to future changes in workload and staffing needs.

Finally, an update of employee vacation and leave patterns is needed to ensure management can accurately plan staffing to cover for these absences. The most current figures in use by the KCSO are those we calculated during our 2002 audit, which were based on payroll figures from 2000. These seven-year old figures should be updated to determine if any changes in employee leave patterns may have occurred that could be impacting staffing availability, especially during the spring and summer months when the Comm Center regularly misses the performance standard.

Patrol Operations, Overtime, and Strategic Planning

2004 Audit Findings and Recommendations

The 2004 performance audit was requested by the County Council because of questions about rising overtime expenditures. The audit analyzed the management of patrol operations overtime (the largest division and biggest user of overtime), and, to put overtime in context, also evaluated the KCSO's approach to planning and managing its patrol staffing needs. We also reviewed the KCSO's overall efforts to report on its own performance and strategic business planning activities.

In summary, the 2004 audit found that:
- KCSO management and oversight of overtime had improved and overtime use had declined since the auditor's office 2000 Management Audit of Sheriff's Overtime; however, the overtime tracking could be more precise.
- Using overtime to cover patrol staffing is substantially less expensive than hiring new deputies. This is because the costs of providing employee leave benefits, health care coverage, and a take home patrol car to each new deputy outweigh the additional hourly costs of overtime.
- The existing patrol staffing plan and levels of backfill overtime use are based on historical practices, rather than on specific policy decisions or operational goals. In addition, standards for patrol workload and performance have not been established by the KCSO and are not an integral part of patrol staffing management.
- KCSO's patrol practices typically follow the traditional approach of responding to 911 calls and patrolling designated geographic areas, although in some instances more contemporary, directed patrol and community policing practices are being instituted.
- The KCSO does not have a strategic plan, and its use of performance measures is limited. Although its annual business plans do provide some information on agency business priorities, they do not report on how effectively the KCSO is carrying out its duties or managing its resources to achieve strategic objectives.

The audit recommended steps to improve the KCSO's ability to plan, allocate, and manage its patrol resources and performance. They included a recommendation for the KCSO to develop a more systematic method for defining patrol staffing needs and allocating staff using defined standards for workload levels, service delivery, and officer safety. Recommendations were also made to further strengthen overtime tracking, determine a cost-effective level of overtime to use for backfill purposes, and place limits on the use of comp time.

The audit also included a recommendation that patrol planning, as well as planning for other KCSO functions, should include performance objectives and measures that allow management to monitor the effectiveness of patrol in performing its duties and to ensure that patrol activities are integrated with an agency-wide strategic plan. In addition, patrol management should incorporate contemporary best practices in law enforcement shown to prevent crime, such as community oriented policing and a proactive approach to deploying patrol resources.

Update on Recommendations

Since 2004, the KCSO has taken several steps to implement these recommendations, although many are still in progress; this effort will take time to complete:

- Initiated an agency-wide strategic planning effort, including the development of goals, objectives, and measures for patrol operations. The strategic plan is complete and the Operational Master Plan (OMP) is in its final stages of development.
- Engaged a consultant to perform a staffing study of patrol operations.
- Added additional oversight reporting for overtime expenditures.
- Established monthly "crime stat" meetings among senior management and the Prosecuting Attorney's Office to discuss top priorities, strategic problem solving, and community policing.
- Established a goal to free up more patrol deputy time to work on activities shown to help prevent crime, such as proactive patrol and community policing activities. The proposed standard would help ensure that, on average, deputies are not occupied responding to calls more than 40 percent of the time.

Patrol Staffing Study Conducted

In 2006, the KCSO engaged a consultant to complete a study of patrol staffing and workload levels across the precincts. The study also calculated the amount of time deputies spend responding to 911 calls compared to the time they have available for directed patrol work and community policing activities. The study concluded that:

- Workload (as defined by the amount of time spent responding to calls for service) was not evenly distributed across the precincts and recommended a significant shift of staff resources to even out the differences.
- On average, about 43 percent of deputy time is spent responding to 911 calls. This is four percent higher than the KCSO's new target and about 10 percent higher than the "national standard" of 33 percent that was cited by the consultant. The study recommended that the 33 percent target be adopted.[7]
- Their study estimated that 10 additional deputies need to be hired to reach the KCSO's 40-percent goal, and 44 additional deputies are needed to meet the national standard of 33 percent.

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[7] Per the staffing study, the 33 percent target is recommended by the International Association of Chiefs of Police (IACP). The auditor's office has not evaluated this "standard" and is not making any recommendations with regard to its use.

Because the study's supporting analysis was not provided to the KCSO, the audit team could not review in detail the methods the consultant used to develop the staffing recommendations. From the report, it appears that the primary methodology used to estimate staffing availability was appropriate.[8] However, the report does not provide the level of detail needed for audit staff to fully understand the workload analysis and the calculations used to develop the new staffing needs estimates.

The high level review we were able to complete indicates the overall study approach was sound. However, patrol workload may have been somewhat narrowly defined and the staffing analysis could have been more informative had it addressed the varying workload levels and performance goals of each shift. It is also not evident from the study report how the recommended staffing changes would impact other aspects of patrol performance, such as 911 response times or cross-dispatching between unincorporated areas and the contract cities.

The KCSO drafted a formal addendum to the staffing study expressing concerns about some of the assumptions and analytical methods used. Their primary concern is that the staff reallocation analysis may not have taken all aspects of workload into account, such as differences between precincts in the type and seriousness of calls handled, the number of officers required to provide backup to these calls, and the number of case reports written. The analysis also may not have adequately incorporated the KCSO's policy to ensure adequate response and backup to all of its isolated geographic areas.

The consultant report did make several sound recommendations that are worth noting and are consistent with those in our 2004 performance audit:
- Dedicate deputy time to practices shown to help prevent crime, such as directed patrol and community policing activities.
- Examine how deputies are spending their time and evaluate protocols and practices to determine if improvements or consistency are needed.
- Periodically review employee absence data so that management is aware of and can address any trends.

In addition, while concerns exist about the workload analysis and staff reallocation recommendation, the consultant's report provided previously unknown information on the amount of patrol time that is currently occupied by 911 calls for service, the primary driver of workload. The KCSO now has a clearer understanding of how its patrol resources are being used, how far away it is from reaching its own benchmark standard of 40 percent, and approximately what level of resources are needed to reach it.

The study, and the analysis and discussions by the KCSO that followed release of the report, also raised important questions that the KCSO is now addressing, such as: What are KCSO's patrol staffing priorities? How can patrol workload be accurately and fairly measured? Should other factors besides 911 calls for service be taken into account? What is the best way to ensure that staffing levels and workload decisions are made in a consistent manner?

Next Steps

As we discussed in our last audit, there are three factors central to KCSO's patrol operations that should be integrated into its staffing plan: workload, staffing for officer safety, and the achievement of performance results or policy objectives.

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[8] Queuing analysis was used to project deputy availability given certain workload and staffing levels.

The KCSO does not necessarily need a complex software package or "model" to accomplish this. What is needed is a systematic approach based on established workload and performance standards. These would need to be agreed upon by KCSO management, monitored regularly, and consistently applied when making staffing adjustments. Below are some hypothetical examples of workload and performance standards that could be used as a foundation for the staffing plan:

Workload: Time spent responding to 911 calls; number of calls by priority; number of case reports written.

Officer safety: Availability of deputies for backup;[9] establishing target ranges for time for backup to arrive; monitoring compliance with existing backup policies.

Performance: Keeping response times within established targets for each call priority; keeping service time for 911 calls within the 40-percent target to ensure adequate resources for directed patrol/community policing;[10] success of directed patrol and community policing efforts; arrest rates; success of "crime stat" and "top five" offenders initiatives; etc.

Establishing standards in these areas could help management consistently evaluate precinct requests for staffing increases, and provide the KCSO with the objectivity and flexibility needed to adjust staffing in response to annexations and other changes in its population and service delivery areas.

While a complex staffing model may not be essential, the ability to apply techniques such as queuing analysis is required to accurately determine the staffing levels needed to meet objectives that are based on officer availability. These include meeting response time targets, ensuring additional officers are available for backup, and setting aside a defined percentage of undedicated time for community policing activities. Such analyses should be conducted upon initial design of the staffing plan and then periodically updated as needed, using consultant assistance as necessary. Also, having clear policy objectives and established workload standards in place should greatly simplify the process of conducting a new or updated staffing study because the study's objectives would be very clear. This appears to have been an issue with the current staffing study.

The audit team strongly encourages the KCSO to obtain the supporting staffing analysis from the consultant so that management has a clear understanding of the analysis and assumptions behind the staffing recommendations and can verify their accuracy. This will be important should any of the staffing recommendations be adopted, as the consultant's analysis will provide critical supporting information and documentation for how the patrol staffing model was developed. Even if all of the recommendations are not adopted, the analysis provides valuable information about patrol resource use that was previously unknown and could be incorporated into future staffing work.

A contemporary, results-driven staffing plan and the expertise to manage it are needed for the KCSO to ensure that its personnel are cost-effectively allocated and that the desired levels of performance and results are being achieved. The KCSO intends to consider the

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[9] Ideally, the number of deputies required for "officer safety" should be calculated using queuing analysis because, when applied appropriately, it is the most accurate way to determine the staffing needed to achieve established performance objectives (officer response times, backup response times, officer availability, etc.).
[10] Queuing analysis is also needed to determine the staffing needed to provide identified service levels and response times. See footnote 6.

recommendations from the staffing study and from this series of performance audits to develop a manageable staffing allocation and decision system.

Staffing Analysis within the KCSO

Audit staff have observed over the last four years that the KCSO rotates the staff person who is responsible for staffing analysis. Several talented individuals have filled this sergeant-level position, gained a substantial amount of skills and knowledge, and then have been promoted or transferred. In addition, audit staff have seen several different staffing analysis projects begin in the precincts, only to see them remain as internal precinct projects only, or be discontinued due to staff transfers. Management turnover has also impacted the degree of understanding leadership has of contemporary staffing practices.

This approach to managing patrol staffing is somewhat fragmented and makes it difficult to maintain continuity of effort and a consistent approach to staffing management. The KCSO would benefit from having a dedicated position responsible for staffing analysis, not only for patrol operations but also for the Comm Center and other functions as well.

Patrol Overtime and Comp Time Management

As mentioned earlier in the discussion of findings, our 2004 audit recommended that the KCSO improve its overtime tracking practices, determine a cost-effective level of overtime to use for patrol "backfill" purposes,[11] and place limits on the use of comp time.

Update on Recommendations

Additional monitoring of patrol overtime is occurring as recommended and has been further improved over the last year with new reporting and analysis practices by the Chief Financial Officer. As shown in the chart below, overtime has been gradually increasing since 2002, although it declined between 2005 and 2006.

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[11] Binomial staffing analysis should be used in place of the "relief factor." It uses basic probability to project the amount of unscheduled leave absences (such as due to sick leave) that will occur, and thus the amount of overtime needed to "backfill" for these absences.

Unincorporated Field Operations
Overtime Hours
1999 - 2006
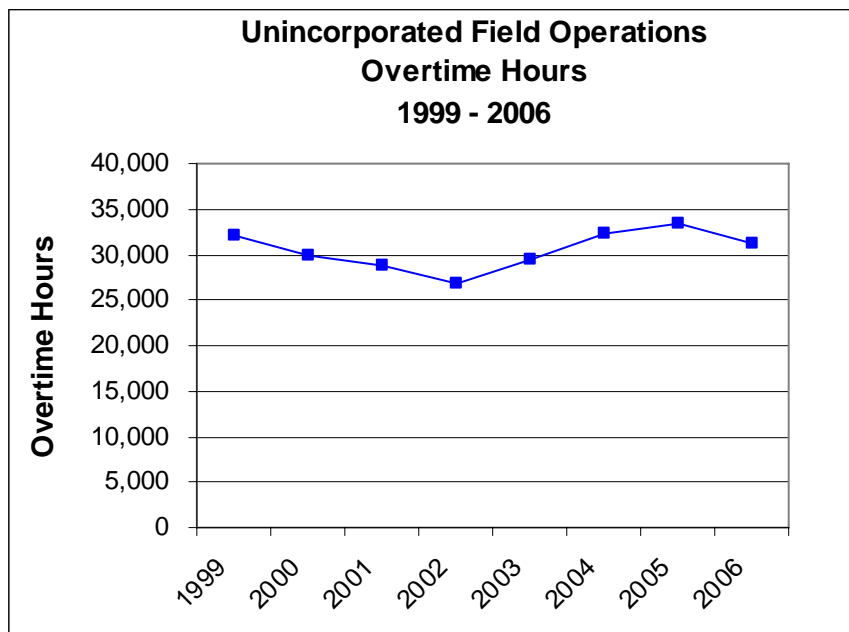
The KCSO states that rising vacancies and the subsequent need for additional backfill to cover patrol positions have caused the increase. This is partially supported by the overtime data; however, other types of overtime have also shown increases. Because the different categories of overtime are not well defined within the tracking system, it is difficult for the KCSO to isolate the reason for the increase. The KCSO has not yet implemented our 2004 recommendations to improve the specificity of the tracking system so that it can discretely identify backfill overtime from other types.

The KCSO has also not implemented our recommendation to use binomial staffing analysis to evaluate the mix of staffing and overtime used to cover patrol staffing posts. This is because patrol operations is still in the process of trying to develop a new approach to patrol staffing, and also because the KCSO's consultant on the patrol staffing study advised that binomial analysis was not appropriate for this purpose. Upon further discussion, audit staff determined that there was a misunderstanding by the consultant. It was not understood that binomial analysis is a tool to estimate the mix of staff and overtime needed to cover a patrol staffing plan, rather than a tool to develop the plan itself. Our research and analysis shows that this analytical method is more accurate at predicting overtime needs than the "relief factor" approach. Staff within the KCSO's budget office have indicated they will be reviewing the binomial analysis approach once again.

Compensatory (Comp) Time

Our 2004 audit concluded that comp time is substantially more expensive than overtime. This was based on the assumption that whenever a deputy uses comp time, the absence is always covered by another deputy who is working overtime.

Subsequent to our 2004 audit, KCSO staff performed a detailed analysis of comp time based on precinct backfill practices and were able to determine that comp time use can be cost-effective depending on how much overtime is needed to cover for the absences. The audit team reviewed this analysis and confirmed that its conclusions were sound. To check this analysis, KCSO staff performed selected validations of patrol deputies' use of comp time, and found that current comp time use and overtime backfill rates appear to be within the cost-effective range.

Next Steps

The conclusion that current comp time use is cost-effective is based on current staffing and vacancy rates, the amount of overtime currently needed to backfill for comp time absences, and how frequently comp time is chosen instead of overtime. The KCSO should periodically check this data for any changes to ensure that comp time use remains within the cost-effective range.

Strategic Planning and Operational Master Plans (OMP)

Update on Recommendations

The KCSO completed its strategic plan in the fall of 2005 (also referred to as phase 1 of its OMP). Since then it has been working on phase 2 of its OMP and is currently working closely with the county Office of Management and Budget (OMB) to complete it. The OMP will be addressing the future needs of the KCSO, especially in light of the many changes brought about by the county's annexation initiative. The estimated completion date is fall 2007.

The KCSO is still in the process of discussing and selecting performance measures. While all organizational divisions of the agency have been involved in the process, final measures have not yet been approved for use.

Federal Grants Management and Contract Cost Recovery

Federal Grants Management

The 2005 audit addressed issues with the reporting of federal grant funds that were initially identified by the State Auditor's Office and the U.S. Department of Justice. Our audit also found that a lack of standard policies and procedures resulted in delayed reimbursement requests and inconsistent accounting for grant revenues and expenditures.

Our audit contained two recommendations related to management of these grants. The first recommendation was to develop a systematic method for tracking grant status and compliance requirements, and document the new practices in written policies and procedures. The second recommendation was to document new reimbursement and accounting practices that were being implemented at the time of the prior audit.

Update on Recommendations

Our follow-up found that KCSO has begun developing a grant summary database, consistent with our 2005 recommendation. The database provides quarterly grant summary reports for monitoring key data (such as the total funds obligated and total funds expended), as well as grant status and requirements. KCSO also utilizes internal, automated reminders to ensure that federally required reports are completed and submitted on time. These practices have not yet been documented in formal policies and procedures.

KCSO was also in the process of implementing new grant reimbursement and accounting practices at the time of our prior audit. These practices include making more timely reimbursement requests and establishing discrete accounting codes for grant revenues. KCSO has fully implemented these new practices since the prior audit, but has not yet documented them in formal policies and procedures.

Next Steps

As stated in our initial audit, we recommend that KCSO document its new grant monitoring, reimbursement, and accounting practices when its grant policies and procedures are updated. This will help ensure that these new improved practices become part of the standard practice in the future.

Contract Cost Recovery Model

The 2005 audit found that the cost recovery model used to recover costs from agencies and cities contracting with the KCSO for services was comprehensive and well designed. However, it was predominantly in a hard copy format at the time, making it difficult to use and understand. We recommended that the model's automation and transparency be improved.

Update on Recommendations

Over the last year and a half KCSO has converted the model to an electronic format and included all of the cost information in a single spreadsheet file. The summaries and links to more detailed staffing information make it much easier to understand how costs are calculated. This is a significant improvement over the previous format and has also reportedly improved the ease of use for KCSO staff who update and maintain the model. Further automation is planned in the future.

Conclusion

The KCSO has made important progress to implement the performance audit recommendations over the last several years. The effort to shift its management approach from one that was largely reactive to a proactive, strategic approach is evident in the progressive work that has begun in the areas of strategic and operational planning, patrol staffing, and overtime management.

Many of the improvement projects underway represent a substantial undertaking and require fundamental changes in business practices and philosophy. Implementing the best management practices for patrol operations, Comm Center staffing, and overtime management recommended in these audits will require a focused effort, and require that KCSO staff develop an understanding of the somewhat complex analytical methods and tools needed to carry them out. Providing management and staff with the support and training needed to apply these analytical approaches will be essential to their success.

To meet these challenges, the KCSO would gain substantial benefits from having a central resource to support agency-wide staffing analysis needs. As mentioned earlier, results-driven staffing plans and the expertise to manage them are necessary for the KCSO to monitor how cost-effectively its personnel are allocated and to ensure that performance and operational goals are being achieved. We therefore recommend that the KCSO dedicate a permanent position responsible for analyzing and managing the staffing plans for the Comm Center, patrol operations, and other functions as applicable. This position should be at a senior level, centralized under the Sheriff. It could be either commissioned or non-commissioned, and should be staffed by someone with strong analytical skills and an understanding of contemporary staffing analysis methods for law enforcement operations. Having this resource should help ensure that the KCSO's staffing plans are soundly designed, results-oriented, and consistently managed.

The audit team wishes to thank the KCSO management and staff for their time and cooperation on this project.

Liz DuBois, Principal Management Auditor, and Wendy SooHoo, Senior Management Auditor, conducted this management review. Please contact Liz at 296-0377 or me at 296-1655 if you have any questions about the issues discussed in this letter.

KCSO Follow-Up Proposed Final.doc/06/12/07/12:58 PM

cc: Susan L. Rahr, King County Sheriff
      Dave Lawson, Manager, Executive Audit Services
      Mike Alvine, Lead Legislative Analyst, General Government and Labor Relations
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SHERIFF'S RESPONSE

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Susan L. Rahr
Sheriff
June 11, 2007

TO: Cheryle A. Broom, King County Auditor

FROM: Susan L. Rahr, King County Sheriff

RE: RESPONSE TO PERFORMANCE AUDIT FOLLOW-UPS ('02-'05)

Thank you for providing us with this opportunity to respond. As we noted in the prior responses, we believe that the Auditor's Office has conducted a balanced review and analysis of our performance and operations. We appreciate the time and attention we have received from your staff.

The one new recommendation offered will be added to our budget requests for 2008, that of an FTE dedicated to managing our staffing tools and protocols.

We concur with the updates made to improvement efforts currently in progress. Thank you for acknowledging and supporting the lengthy and resource intensive nature of many of the improvements. We appreciate your support as well as the realistic approach of your staff.

The following table contains our updated responses in the format requested.

Recommendation	Agency Position	Schedule for Implementation	Comments
The KCSO should update its staffing plan for Communications Center operations to ensure it is adequately preparing for the change in call answering standards used by E-911 to determine funding eligibility.	Concur	Ongoing	More progress can be made when the new CAD system is implemented. KC's ABT project should make employee absence data more accessible. Having an FTE within the KCSO who is dedicated to staffing analysis will also help.

SHERIFF'S RESPONSE (Cont.)

Recommendation	Agency Position	Schedule for Implementation	Comments
KCSO should develop a more systematic method for managing patrol staffing so that it can ensure that patrol operations are meeting performance expectations and that resources are uniformly allocated according to operational objectives and workload needs.	Concur	Ongoing	The KCSO intends to present a plan to the council and executive in 2008 to centralize personnel-related functions in order to provide continuity and stability in managing several functions-- especially the staffing management issue. More progress can be made when the new CAD system is implemented. KC's ABT project should make employee absence data more accessible. Having an FTE within the KCSO who is dedicated to staffing analysis will also help.
The KCSO's OMP will be addressing the future needs of the KCSO, especially in light of the many changes brought about by the county's annexation initiative.	Concur	Final transmittal of KCSO OMP to Council expected in the fall of 2007.	The KCSO's OMP will provide guidance and agreement on levels and types of services offered throughout King County. Having this in place will provide a framework for adopting and implementing performance measures and objectives.
The KCSO is still in the process of discussing and selecting performance measures. While all organizational divisions of the agency have been involved in the process, final measures have not yet been approved for use.	Concur	Implementation efforts will continue through summer and fall 2007 assisted by an intern from the Oregon Performance Institute.	Performance measures and individual performance standards are current bargaining issues for the KCSO and its labor organizations.

SHERIFF'S RESPONSE (Cont.)

Recommendation	Agency Position	Schedule for Implementation	Comments
We recommend that KCSO document its new grant monitoring, reimbursement, and accounting practices to ensure continuity of its new, improved practices.	Concur	Ongoing	No comment.
The KCSO should continue refining the automated version of its costing model.	Concur	Ongoing	KC ABT may have an impact on the way the KCSO manages its costing and cost recovery information.
The KCSO should continue to improve its ability to track and project overtime so that it can better identify the causes of variations in overtime use.	Concur	Ongoing	More progress can be made when the new CAD system is implemented. KC's ABT project should make employee absence data more accessible. Having an FTE within the KCSO who is dedicated to staffing analysis will also help.
NEW: Establish a dedicated position that will manage the KCSO's staffing tools and protocols. This will help ensure that its staffing plans are appropriately designed, and that staffing resources are both cost-effectively allocated and performance based.	Concur	Fall 2007 budget If approved, implement FTE in 2008	Adding to 2008 budget requests

If you have any questions about our response, please contact Chief Denise Turner of our Technical Services Division at 205-0965.

cc: Chief Robin Fenton, KCSO Field Operations Division
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